

TAX BASE LEVY GROWTH FY200_ - LA13
Retain documentation for 5 years in the event of DOR audit

PROPERTY CLASS	[A] PRIOR FY VALUES BY CLASS (Committed / LA-4)	No.	[B] PRIOR FY REVISED & OMITTED VALUES	No.	[C] ABATEMENT VALUES	No.	[D] OTHER ADJUSTMENT VALUES	[E] PRIOR FY ADJ VALUE BASE
RESIDENTIAL:								
Single Family (101)								
Condominium (102)								
Two & Three Family (104 & 105)								
Multi - Family (111 - 125)								
Vacant Land (130 - 132 & 106)								
All Others (103, 109, Res Mixed Use)								
TOTAL RESIDENTIAL								
OPEN SPACE								
Commercial								
Chapter 61, 61A, 61B								
TOTAL COMMERCIAL								
INDUSTRIAL								
PERSONAL PROPERTY								
TOTAL REAL & PERSONAL								

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PROPERTY CLASS	REVAL %	[F] + or - REVAL ADJUSTMENT VALUES	[G] TOTAL ADJUSTED VALUE BASE	[H] CURRENT FY PROPOSED VALUES	[I] NEW GROWTH VALUATION	[J] PRIOR YEAR TAX RATE	[K] TAX LEVY GROWTH
RESIDENTIAL:							
Single Family (101)							
Condominium (102)							
Two & Three Family (104 & 105)							
Multi - Family (111 - 125)							
Vacant Land (130 - 132 & 106)							
All Others (103, 109, Res Mixed Use)							
TOTAL RESIDENTIAL							
OPEN SPACE							
Commercial							
Chapter 61, 61A, 61B							
TOTAL COMMERCIAL							
INDUSTRIAL							
PERSONAL PROPERTY							
TOTAL REAL & PERSONAL							

Assessors Signature

Date

TAX BASE LEVY GROWTH-INSTRUCTION SUMMARY

LA13

PRIOR FY VALUATION BASE

- Column A* Insert the actual total valuation by class for prior FY of real and personal property as committed to the tax collector. Use the prior FY LA-4 class totals. If the tax commitment differs from the LA-4, attach an explanation.
- Column B* List the number of revised and omitted prior FY bills and the total associated value increase by class.
- Column C* List the number of abatements granted and corresponding value adjustment if the value adjustment was carried forward to CURRENT FY ONLY.
- Column D* List number and value (plus or minus) of other adjustments not due to revaluation and/or value indexing (since prior FY), e.g. property removed from the tax base (taxable to exempt or demolitions), changes in major classification (to chapter 61, 61A, 61B) or other major class changes (resulting in increases or decreases in value).
- Column E* Determine prior Fiscal Year Adjusted Value Base [$E = A + B - C \pm D$]. This will be the starting point of new growth calculation(excluding revaluation) for current Fiscal Year. If no revaluation is completed, Column E will equal Column G.

PLEASE REFER TO THE IGR FOR DETAILED INSTRUCTIONS.
ADDRESS QUESTIONS TO D. DEMIRAI -- BLA, BOSTON

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TAX BASE LEVY GROWTH-INSTRUCTION SUMMARY

LA13

Current FY VALUATION

Column F If changes were made due to revaluation or interim year adjustments, determine the percentage of change based on Column E (either plus or minus) or by actual dollars and record by class of property.

Estimate % change by analyzing a representative sample of properties within each class which were not affected by value changes due to new construction or subdivision. To calculate the correct percentage subtract the total prior FY value of the sample properties from the total current FY value and divide the result by the prior FY value. The percentage must be recorded in Column F as a 5 digit number (four to the right of the decimal place) and should be applied to column E to determine valuation change.

For small dollar amount changes such as for sub-classes of property you can record the dollar amount only.

Column G Add or subtract F.
If the adjustment was an increase in value add F to E.
If the adjustment was a decrease in value subtract F from E.

Column H Current FY values to be committed (use current FY LA-4) or estimated values (check box at top of LA-13 if estimated for pro forma recap).

Column I For all Real Property classes subtract Column G from Column H. This result will equal the total valuation increase in the tax base due to allowable growth.

Personal property growth is not calculated like real property. Record the total value increase due to new accounts (taxable for the first time in the community) and the new items of existing accounts Do not simply record the difference between new values and old values.

Column J List previous year's tax rate or tax rates (if multiple).

Column K Levy Growth - Multiply the major class totals in Column I by the prior year tax rate in Column J divided by 1000. The result is the allowable levy growth for current fiscal year.

Submit LA4, LA13, LA13a to Bureau of Local Assessment on the automated recap program by e-mail (BLADATA@DOR.STATE.MA.US) or, if unavailable, by disk.

Please refer to the IGR for detailed instructions. Address questions to D. Demirai, BLA, Boston

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